

**UNIFIED GREELEY COUNTY -  
GENERAL SERVICES DISTRICT**

***Regulatory Basis  
Financial Statement***

***For the Year Ended December 31, 2019***

# UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

## Regulatory Basis Financial Statement

For the Year Ended December 31, 2019

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# **UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**

## **Regulatory Basis Financial Statement**

**For the Year Ended December 31, 2019**

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Certified Public Accountant

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## INDEPENDENT AUDITOR'S REPORT

Unified Board of Supervisors  
Unified Greeley County – General Services District  
616 Second Street  
Tribune, KS 67879

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified Greeley County – General Services District, Kansas, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.



I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified Greeley County – General Services District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified Greeley County – General Services District as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

#### Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified Greeley County – General Services District as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

#### Other Matters

##### Supplemental Information

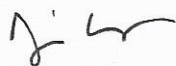
My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and



other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

#### Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified Greeley County – General Services District, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued my report thereon dated June 7, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://www.admin.ks.gov/offices/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.



James V. Myers  
Certified Public Accountant

June 12, 2020

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>						
General Fund:						
General	\$ 346,492	\$ 4,141,560	\$ 3,853,262	\$ 634,790	\$ 50,898	\$ 685,688
Special Purpose Funds:						
Road and bridge	329,195	1,094,463	934,376	489,282	12,305	501,587
Employees' benefits	282,024	755,996	713,605	324,415	-	324,415
Special alcohol and drug	7,233	729	-	7,962	-	7,962
Economic Development	89,176	2,882	-	92,058	-	92,058
2012 911 fund	106,985	52,481	30,511	128,955	-	128,955
Landfill closure/postclosure	283,606	19,650	-	303,256	-	303,256
Special county equipment	1,296,074	1,000	59,548	1,237,526	-	1,237,526
Road machinery	726,998	150,000	26,245	850,753	-	850,753
Special highway improvement	265,123	2,536	7,688	259,971	-	259,971
Rural fire equipment	3,201	-	-	3,201	-	3,201
Ambulance equipment	11,427	-	-	11,427	-	11,427
Micro-Loan	-	-	-	-	-	-
Capital Projects Fund:						
Airport capital project	103,875	-	103,875	-	-	-
MIH housing grant capital project	106	-	-	106	-	106
Hospital capital project	7,904,162	130,735	6,053,425	1,981,472	-	1,981,472
Bond and Interest Fund:						
Bond and interest	358,005	767,917	526,475	599,447	-	599,447
<b>Trust Funds:</b>						
Prosecutor's training	24	226	138	112	-	112
County attorney trust	225	-	-	225	-	225
Concealed carry weapons	280	-	-	280	-	280
County motor vehicle	88	22,610	22,698	-	-	-
Special sheriff equipment	1,148	4,890	1,840	4,198	-	4,198
Special law enforcement	900	403	-	1,303	-	1,303
Diversion fees	13,167	2,150	655	14,662	-	14,662
Offender registration	2,900	520	50	3,370	-	3,370
Register of deed's technology	5,933	3,471	-	9,404	-	9,404
County clerk technology	3,708	917	-	4,625	-	4,625
County treasurer technology	722	839	1,110	451	-	451
<b>Total Reporting Entity (excluding Agency Funds)</b>	<b>\$ 12,142,777</b>	<b>\$ 7,155,975</b>	<b>\$ 12,335,501</b>	<b>\$ 6,963,251</b>	<b>\$ 63,203</b>	<b>\$ 7,026,454</b>

The notes to the financial statements are an integral part of this statement.



Statement 1

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	\$ 974	
Checking accounts	1,619,227	
Hospital accounts	2,580,919	
Savings accounts	14,480	
Money market account	7,208,106	
Certificates of deposit	1,102,564	\$ 12,526,270
Register of Deeds:		
Checking accounts		602
District Court:		
Checking accounts		8,126
Savings accounts		14,103
Total Cash		12,549,101
Agency Funds per Schedule 3		(5,522,647)
Total Reporting Entity (Excluding Agency Funds)		\$ 7,026,454

The notes to the financial statements are an integral part of this statement.

# UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENT For the Year Ended December 31, 2019

### Note 1: Summary of Significant Accounting Policies

#### A. Financial Reporting Entity

In 2008, the voters of Greeley County and the City of Tribune approved a plan to unify their governments as of January 1, 2009. One board oversees both governments. Greeley County became Unified Greeley County - General Services District (UGC - GSD) and the City of Tribune became Unified Greeley County - Municipal Services District (UGC - MSD). Unified Greeley County (UGC) is a third entity that pays all bills for both districts with reimbursements from the two districts. UGC - GSD and UGC - MSD have separate tax bases and separate budgets.

Unified Greeley County - General Services District is a municipal corporation governed by an elected five-member board. The board consists of two members elected from outside the limits of the City of Tribune, two members elected from within the limits of the City of Tribune, and one member elected at large. This regulatory financial statement presents UGC - GSD, the primary government. The related municipal entities discussed below are not included in UGC - GSD's financial statement but are related municipal entities because they were established to benefit Unified Greeley County and/or its constituents.

County Hospital – The Greeley County Hospital Board operates the county's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. Unified Greeley County annually levies a tax for the hospital. Bond issuances must be approved by the county.

County Extension – Greeley County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The council is an elected 9-member executive board. Unified Greeley County annually provides significant operating subsidies to the council.

Library Board – The Greeley County Library Board operates the public library. Bond issuances must also be approved by the Supervisors.

Fair Board – The Greeley County Fair Board operates the annual county fair. Bond issuances must also be approved by the Supervisors.



Note 1: Summary of Significant Accounting Policies (continued)

Historical Society – The Greeley County Historical Society operates the Greeley County Museum. Bond issuances must also be approved by the Supervisors.

Joint Ventures – Joint ventures are not included in these financial statements. The following organizations are considered to be joint ventures:

Area Mental Health Center – provides services for mental health to several counties. Greeley County Supervisors appoint two (2) members to the board.

Southwest Kansas Area Agency on Aging, Inc. – provides services to the elderly. The County appoints three (3) representatives.

Southwest Developmental Services, Inc. – provides services to the developmentally disabled. The County does not appoint any representatives.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.



Note 1: Summary of Significant Accounting Policies (continued)

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by UGC – GSD:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collections accounts, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by UGC – GSD (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

Note 1: Summary of Significant Accounting Policies (continued)

E. Property taxes

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1<sup>st</sup> of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20<sup>th</sup> during the year levied with the balance to be paid on or before May 10<sup>th</sup> of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1<sup>st</sup> of the ensuing year. One-half of the property taxes are due December 20<sup>th</sup> and distributed by January 20<sup>th</sup> to finance a portion of the current year's budget. The second half is due May 10<sup>th</sup> and distributed by June 5<sup>th</sup>.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, UGC – GSD records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.



Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Road Machinery Fund  
Special Highway Improvement Fund  
Rural Fire Equipment Reserve Fund  
Ambulance Equipment Fund  
Special County Equipment Fund



Note 2: Budgetary Information (continued)

Landfill Closure/Postclosure Fund  
Bio-Terrorism Grant Fund  
Micro-Loan Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using internal spending limits established by the governing body.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by UGC – GSD. The statute requires banks eligible to hold UGC – GSD’s funds have a main or branch bank in the county in which UGC – GSD is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. UGC – GSD has no other policies that would further limit interest rate risk

K.S.A. 12-1675 limits UGC – GSD’s investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. UGC – GSD has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount UGC – GSD may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, UGC - GSD’s deposits may not be returned to it. State statutes require UGC - GSD’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated “peak periods” when required coverage is 50%. UGC – GSD does not use designated “peak periods”. All deposits were legally secured at December 31, 2019.

At December 31, 2019, UGC - GSD’s carrying amount of deposits was \$12,549,101 and the bank balance was \$12,709,686. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$776,348 was covered by federal depository insurance, \$2,330,919 was invested in

Note 3: Deposits and Investments (continued)

U.S. government securities, and \$9,602,419 was collateralized with securities held by the pledging financial institutions' agents in UGC - GSD's name.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, UGC – GSD will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Capital Projects in Process

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Airport Project	\$ 4,042,730	\$ 4,042,730
Hospital Project	15,264,816	13,567,417

Note 5: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Special Co Equip	19-119	\$ ---
General	Landfill Closure	KDHE	14,647
General	Airport Cap Project	79-1946	---
Road & Bridge	Road Machinery	68-141g	150,000
Road & Bridge	Special Hwy Fund	68-590	---
Bond & Interest	General	10-117a	---
County Motor Vehicle	General	8-145	986
Total			<u>\$165,633</u>

Note 6: Risk Management

UGC – GSD is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. UGC – GSD is covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.



Note 7: Municipal Solid Waste Landfill

State and federal laws and regulations require UGC – GSD to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the General fund in these financial statements, UGC – GSD is incurring a liability based on the future closure and post closure costs. Closure and post closure costs will be paid only near or after the date that the landfill stops accepting waste. These amounts are based on what it would cost to perform all closure and post closure care in 2019. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The estimate of closure and post closure care liability at year-end would be \$350,685. This liability is based on the use of 27.08 percent of the estimated capacity of the landfill. UGC – GSD will recognize the remaining estimated cost of closure and post closure care of \$491,500 as the remaining estimated capacity is filled. UGC – GSD expects the landfill to continue to operate for approximately 147 years. UGC – GSD has restricted \$303,256 for payment of closure and post closure care cost.

UGC – GSD is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notes, record keeping and reporting, and calculation of costs to be assured. UGC – GSD has satisfied all four requirements.

Note 8: Compensated Absences

The work week for all employees, except law enforcement personnel, shall be 12:01 AM Sunday and ending at 12:00 midnight Saturday.

Overtime is to be paid in accordance with wage and hour laws.

All full time employees shall be entitled to one full day of sick leave for each one month of work up to ninety days. Accumulated sick leave is paid to the employee upon termination of employment based on a formula that considers the employee's length of employment. The estimated liability for accrued sick leave at December 31, 2019, was \$41,483. This amount has not been recorded into the financial statement.



Note 8: Compensated Absences (continued)

Accrued vacation time is determined as follows:

<u>Years of Continuous Employment</u>	<u>Accumulated</u>	<u>Maximum Accumulation</u>
0 – 10	1 day per month	12 days
11 – 19	1 ½ days per month	18 days
20 – Retirement	2 days per month	24 days

The estimated liability for accrued vacation at December 31, 2019, was \$33,138. This amount has not been recorded into the financial statement.

Note 9: General Information about the Pension Plan

Plan description: UGC participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from UGC-MSD were \$120,744 for the year ended December 31, 2019.

Note 9: General Information about the Pension Plan (continued)

Net Pension Liability: At December 31, 2019, UGC's proportionate share of the collective net pension liability reported by KPERS was \$1,067,998. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. UGC's proportion of the net pension liability was based on the ratio of UGC's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

Note 10: Deferred Compensation Plan

UGC – GSD employees may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or in the case of limited specific circumstances.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income that is attributable to those amounts, property, or rights, are (until paid or made available to the employee or other beneficiary) solely the property and rights of UGC – GSD (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of UGC – GSD in an amount equal to the fair market value of the deferred account for each participant.

As of December 31, 2019, the market value of the amount on deposit with the plan was \$312,993.

Note 11: Contingencies

In the normal course of operations, UGC – MSD participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.



Note 12: Compliance Matters

- A. Contrary to the provisions of KSA 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the Unified County Clerk.

Note 13: Evaluation of Subsequent Events

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in reduced customer traffic and the temporary closure of operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to UGC – GSD as of the date of this report, management believes that a material impact on UGC – GSD's financial position and results of future operations is reasonably possible.

The organization has evaluated subsequent events through June 12, 2020, the date which the financial statements were available to be issued.

Note 14: Long-Term Debt

Changes in long-term liabilities for UGC - GSD for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Hospital	3.29%	12/5/2017	13,700,000	12/1/2037	\$ 13,700,000	\$ -	\$ -	\$ 13,700,000	\$ 526,375
Capital Leases Payable Equipment	3.40%	4/13/2015	1,187,554	4/13/2024	734,568	-	112,427	622,141	24,976
Total Contractual Indebtedness					<u>\$ 14,434,568</u>	<u>\$ -</u>	<u>\$ 112,427</u>	<u>\$ 14,322,141</u>	<u>\$ 551,351</u>



Note 14: Long-Term Debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	2020	2021	2022	2023	2024	2025 - 2029	2030 - 2034	2035 - 2039	Total
<b>Principal:</b>									
General Obligation Bonds	\$ 705,000	\$ 715,000	\$ 725,000	\$ 730,000	\$ 745,000	\$ 3,825,000	\$ 4,040,000	\$ 2,215,000	\$ 13,700,000
Capital Leases Payable	116,250	120,202	124,289	128,515	132,885	-	-	-	622,141
Total Principal	821,250	835,202	849,289	858,515	877,885	3,825,000	4,040,000	2,215,000	14,322,141
<b>Interest:</b>									
General Obligation Bonds	526,375	505,225	483,775	462,025	432,825	1,711,725	939,944	210,950	5,272,844
Capital Leases Payable	21,153	17,201	13,114	8,888	4,518	-	-	-	64,874
Total Interest	547,528	522,426	496,889	470,913	437,343	1,711,725	939,944	210,950	5,337,718
Total Principal and Interest	\$ 1,368,778	\$ 1,357,628	\$ 1,346,178	\$ 1,329,428	\$ 1,315,228	\$ 5,536,725	\$ 4,979,944	\$ 2,425,950	\$ 19,659,859

**REGULATORY REQUIRED  
SUPPLEMENTAL INFORMATION**



**Schedule 1**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Summary of Expenditures - Actual and Budget (Budgeted Funds Only)**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:			
General Funds:			
General	\$ 4,222,145	\$ 3,853,262	\$ (368,883)
Special Purpose Funds:			
Road and bridge	1,231,500	934,376	(297,124)
Employees' benefits	1,030,000	713,605	(316,395)
Special alcohol and drug	7,256	-	(7,256)
Economic development	114,983	-	(114,983)
2012 911	189,021	30,511	(158,510)
Bond and Interest Funds:			
Bond and interest	1,146,375	526,475	(619,900)

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad valorem property tax	\$ 2,862,193	\$ 2,954,924	\$ 2,999,454	\$ (44,530)
Back tax collections	23,016	51,217	-	51,217
Interest on delinquent taxes	21,844	24,164	5,000	19,164
Motor vehicle tax	178,111	168,368	137,287	31,081
Total Taxes and Shared Revenues	\$ 3,085,164	\$ 3,198,673	\$ 3,141,741	\$ 56,932
Intergovernmental				
State-local revenue sharing	\$ -	\$ -	\$ -	\$ -
Local sales tax	134,141	118,295	130,000	(11,705)
Other units of government	36,413	35,037	35,000	37
Mineral tax	6,996	8,598	5,000	3,598
LAVTR	-	-	-	-
Total Intergovernmental	\$ 177,550	\$ 161,930	\$ 170,000	\$ (8,070)
Charges for Sales and Services	\$ 121,338	\$ 129,509	\$ 120,000	\$ 9,509
Licenses, Permits and Fees				
County officers' fees	\$ 41,409	\$ 37,135	\$ 25,000	\$ 12,135
Mortgage registration fees	3,924	371	15,000	(14,629)
Health fees	50,307	49,603	40,000	9,603
Other fees	3,517	6,104	2,500	3,604
Total Licenses, Permits and Fees	\$ 99,157	\$ 93,213	\$ 82,500	\$ 10,713



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Use of Money and Property				
Interest on idle fund investments	\$ 92,611	\$ 123,494	\$ 60,000	\$ 63,494
Royalties and rent	1,200	1,220	1,200	20
Total Use of Money and Property	\$ 93,811	\$ 124,714	\$ 61,200	\$ 63,514
Transfer from Co. Motor Vehicle Fund	\$ 763	\$ 986	\$ 100	\$ 886
Transfer from Micro-Loan Fund	\$ -	\$ -	\$ -	\$ -
Other				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Reimbursements	271,922	401,278	225,000	176,278
Grants	35,052	31,257	40,000	(8,743)
Transfer from Bond & Interest Fund	-	-	-	-
Transfer from oil & gas depletion	-	-	-	-
Total Other	\$ 306,974	\$ 432,535	\$ 265,000	\$ 167,535
Total Receipts	\$ 3,884,757	\$ 4,141,560	\$ 3,840,541	\$ 301,019

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Actual	Current Year Budget	Variance Over (Under)
Expenditures:				
Unified Supervisors				
Personal services	\$ 61,200	\$ 61,200	\$ 61,200	\$ -
Contractual services	2,016	2,149	3,000	(851)
Commodities	-	-	300	(300)
Capital outlay	-	-	-	-
Total Unified Supervisors	\$ 63,216	\$ 63,349	\$ 64,500	\$ (1,151)
Unified County Clerk				
Personal services	\$ 63,857	\$ 65,686	\$ 74,689	\$ (9,003)
Contractual services	6,277	4,907	6,500	(1,593)
Commodities	2,733	345	1,500	(1,155)
Capital outlay	-	18	-	18
Total Unified County Clerk	\$ 72,867	\$ 70,956	\$ 82,689	\$ (11,733)
Unified County Treasurer				
Personal services	\$ 86,678	\$ 87,126	\$ 95,590	\$ (8,464)
Contractual services	9,340	5,388	10,000	(4,612)
Commodities	4,510	4,839	5,000	(161)
Capital outlay	-	-	-	-
Total Unified County Treasurer	\$ 100,528	\$ 97,353	\$ 110,590	\$ (13,237)



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Unified County Attorney				
Personal services	\$ 40,771	\$ 41,179	\$ 44,104	\$ (2,925)
Contractual services	25,498	21,697	25,500	(3,803)
Capital outlay	-	-	-	-
Total Unified County Attorney	\$ 66,269	\$ 62,876	\$ 69,604	\$ (6,728)
Register of Deeds				
Personal services	\$ 60,571	\$ 62,226	\$ 65,042	\$ (2,816)
Contractual services	14,562	16,459	14,295	2,164
Commodities	4,151	2,776	3,500	(724)
Capital outlay	-	-	-	-
Total Register of Deeds	\$ 79,284	\$ 81,461	\$ 82,837	\$ (1,376)
Clerk of District Court				
Contractual services	\$ 34,670	\$ 34,100	\$ 45,350	\$ (11,250)
Commodities	1,667	531	2,000	(1,469)
Capital outlay	-	4,380	-	4,380
Total Clerk of District Court	\$ 36,337	\$ 39,011	\$ 47,350	\$ (8,339)

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual		Current Year	
		Actual	Budget	Variance Over (Under)
Courthouse General				
Personal services	\$ 90,120	\$ 95,781	\$ 93,088	\$ 2,693
Contractual services	180,962	175,256	300,000	(124,744)
Commodities	88,273	20,426	30,000	(9,574)
Capital outlay	-	-	138,000	(138,000)
Lease principal	108,731	112,427	-	112,427
Lease interest	28,672	24,976	-	24,976
Total Courthouse General	\$ 496,758	\$ 428,866	\$ 561,088	\$ (132,222)
Election				
Personal services	\$ 7,254	\$ 6,897	\$ 7,959	\$ (1,062)
Contractual services	8,379	3,072	5,250	(2,178)
Commodities	764	1,650	2,000	(350)
Capital outlay	-	-	-	-
Total Election	\$ 16,397	\$ 11,619	\$ 15,209	\$ (3,590)
Appraiser's Cost				
Personal services	\$ 29,434	\$ 29,818	\$ 30,212	\$ (394)
Contractual services	85,739	75,615	74,400	1,215
Commodities	1,274	2,379	1,200	1,179
Capital outlay	1,937	-	-	-
Total Appraiser's Cost	\$ 118,384	\$ 107,812	\$ 105,812	\$ 2,000
Weather Modification	\$ -	\$ -	\$ -	\$ -
Soil Conservation	\$ 25,000	\$ 25,000	\$ 25,000	\$ -



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Solid Waste				
Personal services	\$ 31,206	\$ 30,422	\$ 32,761	\$ (2,339)
Contractual services	75,853	55,791	20,000	35,791
Commodities	7,218	8,365	10,000	(1,635)
Capital outlay	-	-	-	-
Total Solid Waste	\$ 114,277	\$ 94,578	\$ 62,761	\$ 31,817
Noxious Weed				
Personal services	\$ 39,378	\$ 40,276	\$ 37,885	\$ 2,391
Contractual services	17,308	16,090	16,500	(410)
Commodities	51,016	72,446	29,500	42,946
Capital outlay	2,033	972	-	972
Total Noxious Weed	\$ 109,735	\$ 129,784	\$ 83,885	\$ 45,899
Public Safety - Sheriff				
Personal services	\$ 311,547	\$ 304,184	\$ 320,000	\$ (15,816)
Contractual services	49,698	58,872	52,000	6,872
Commodities	34,961	35,869	30,000	5,869
Capital outlay	785	1,721	-	1,721
Total Public Safety - Sheriff	\$ 396,991	\$ 400,646	\$ 402,000	\$ (1,354)

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Public Safety - Fire Department				
Personal services	\$ 10,664	\$ 10,963	\$ 18,170	\$ (7,207)
Contractual services	64,929	16,604	16,500	104
Commodities	12,812	10,239	6,000	4,239
Capital outlay	-	-	-	-
Total Public Safety - Fire Department	\$ 88,405	\$ 37,806	\$ 40,670	\$ (2,864)
Public Safety - Emergency Preparedness				
Personal services	\$ 5,590	\$ 5,175	\$ 6,299	\$ (1,124)
Contractual services	2,139	2,107	2,000	107
Commodities	298	125	1,500	(1,375)
Capital outlay	-	-	-	-
Total Public Safety - Emerg. Prep.	\$ 8,027	\$ 7,407	\$ 9,799	\$ (2,392)
Home for Aged Appropriation	\$ 142,568	\$ 154,648	\$ 154,860	\$ (212)
Health				
Personal services	\$ 94,215	\$ 94,405	\$ 92,820	\$ 1,585
Contractual services	26,684	26,975	32,600	(5,625)
Commodities	43,464	59,696	32,500	27,196
Capital outlay	1,444	4,114	-	4,114
Total Health	\$ 165,807	\$ 185,190	\$ 157,920	\$ 27,270



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Ambulance				
Personal services	\$ 27,624	\$ 27,478	\$ 29,359	\$ (1,881)
Contractual services	31,601	26,303	27,000	(697)
Commodities	11,619	11,421	13,000	(1,579)
Capital outlay	-	-	-	-
Total Ambulance	\$ 70,844	\$ 65,202	\$ 69,359	\$ (4,157)
Hospital				
Appropriation	\$ 748,482	\$ 811,902	\$ 813,015	\$ (1,113)
Mental Health				
Appropriation	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Developmental Disabled				
Appropriation	\$ 11,500	\$ 11,500	\$ 11,500	\$ -
City on the Hill				
Appropriation	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
WKCAC				
Appropriation	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
CASA				
Appropriation	\$ 1,000	\$ 1,500	\$ 1,500	\$ -

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual		Current Year	
		Actual	Budget	Variance Over (Under)
Park				
Personal services	\$ 41,670	\$ 52,512	\$ 47,000	\$ 5,512
Contractual services	-	7	-	7
Appropriation	146,500	146,500	146,500	-
Total Park	\$ 188,170	\$ 199,019	\$ 193,500	\$ 5,519
Extension Service				
Appropriation	\$ 109,500	\$ 109,500	\$ 109,500	\$ -
Historical Records				
Contractual services	\$ 11,956	\$ 16,380	\$ 15,000	\$ 1,380
Commodities	354	1,170	3,000	(1,830)
Total Historical Records	\$ 12,310	\$ 17,550	\$ 18,000	\$ (450)
Library				
Appropriation	\$ 99,500	\$ 99,500	\$ 99,500	\$ -
Services for Elderly				
Contractual services	\$ 1,525	\$ 4,781	\$ 5,000	\$ (219)
Commodities	9	738	-	738
Total Services for Elderly	\$ 1,534	\$ 5,519	\$ 5,000	\$ 519



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Senior Center				
Personal services	\$ 25,553	\$ 27,094	\$ 24,000	\$ 3,094
Appropriation	48,150	48,150	48,150	-
Total Senior Center	\$ 73,703	\$ 75,244	\$ 72,150	\$ 3,094
Theatre				
Appropriation	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Economic Development				
Personal services	\$ 77,096	\$ 76,466	\$ 77,000	\$ (534)
Appropriation	99,000	99,000	99,000	-
Total Economic Development	\$ 176,096	\$ 175,466	\$ 176,000	\$ (534)
Cemetery				
Personal services	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Fair				
Appropriation	\$ 52,500	\$ 52,500	\$ 52,500	\$ -
Airport				
Contractual services	\$ 45,895	\$ 149,944	\$ 15,000	\$ 134,944
Commodities	3,276	1,336	1,000	336
Capital outlay	-	-	-	-
Total Airport	\$ 49,171	\$ 151,280	\$ 16,000	\$ 135,280

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Rural Opportunity Zone Contractual services	\$ 30,000	\$ 28,215	\$ 30,000	\$ (1,785)
District Coroner Contractual	\$ 1,286	\$ 3,856	\$ 3,000	\$ 856
Transfers				
To Special Fire District Fund	\$ -	\$ -	\$ -	\$ -
To Ambulance Equipment Fund	-	-	-	-
To Special County Equipment Fund	100,000	-	427,900	(427,900)
To Landfill Closure/Postclosure Fund	14,496	14,647	14,647	-
To Special Highway Fund	-	-	-	-
To Airport Capital Outlay Fund	-	-	-	-
To Economic Development Fund	-	-	-	-
Total Transfers	\$ 114,496	\$ 14,647	\$ 442,547	\$ (427,900)
Total Expenditures	\$ 3,873,442	\$ 3,853,262	\$ 4,222,145	\$ (368,883)
Receipts Over (Under) Expenditures	\$ 11,315	\$ 288,298		
Unencumbered Cash, Beginning	335,177	346,492		
Unencumbered Cash, Ending	\$ 346,492	\$ 634,790		



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Road and Bridge Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 690,417	\$ 674,442	\$ 684,588	\$ (10,146)
Back tax collections	4,692	10,727	-	10,727
Motor vehicle tax	34,628	38,333	33,120	5,213
City and county highway funds	183,454	183,211	189,356	(6,145)
County equalization funds	627	1,411	500	911
Federal exchange funds	-	103,404	-	103,404
Reimbursements	16,025	75,085	15,000	60,085
Sale of assets	-	7,850	-	7,850
Total Receipts	<u>\$ 929,843</u>	<u>\$ 1,094,463</u>	<u>\$ 922,564</u>	<u>\$ 171,899</u>
Expenditures				
Highway Maintenance				
Personal services	\$ 308,841	\$ 335,517	\$ 374,500	\$ (38,983)
Contractual services	142,703	134,277	125,000	9,277
Commodities	285,139	269,932	310,000	(40,068)
Capital outlay	-	44,650	150,000	(105,350)
Transfer to Road Machinery Fund	150,000	150,000	212,000	(62,000)
Transfer to Special Highway Fund	-	-	60,000	(60,000)
Total Expenditures	<u>\$ 886,683</u>	<u>\$ 934,376</u>	<u>\$ 1,231,500</u>	<u>\$ (297,124)</u>
Receipts Over (Under) Expenditures	\$ 43,160	\$ 160,087		
Unencumbered Cash, Beginning	<u>286,035</u>	<u>329,195</u>		
Unencumbered Cash, Ending	<u>\$ 329,195</u>	<u>\$ 489,282</u>		

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Employees' Benefits Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance- Over Under
		Actual	Budget	(Under)
Receipts				
Ad valorem property tax	\$ 452,220	\$ 681,199	\$ 691,536	\$ (10,337)
Back tax collections	4,225	8,977	-	8,977
Motor vehicle tax	30,978	27,166	21,692	5,474
Reimbursements	35,391	38,654	35,000	3,654
Total Receipts	\$ 522,814	\$ 755,996	\$ 748,228	\$ 7,768
Expenditures				
Unemployment	\$ 991	\$ 1,024	\$ 5,000	\$ (3,976)
Social security	102,967	105,902	100,000	5,902
Medical insurance	454,687	485,935	800,000	(314,065)
KPERS	113,040	120,744	125,000	(4,256)
Workmen's compensation	-	-	-	-
Total Expenditures	\$ 671,685	\$ 713,605	\$ 1,030,000	\$ (316,395)
Receipts Over (Under) Expenditures	\$ (148,871)	\$ 42,391		
Unencumbered Cash, Beginning	430,895	282,024		
Unencumbered Cash, Ending	\$ 282,024	\$ 324,415		



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		
		Actual	Budget	Variance- Over (Under)
Receipts				
Ad valorem property tax	\$ 674,621	\$ 723,185	\$ 734,061	\$ (10,876)
Back tax collections	33	3,379	-	3,379
Motor vehicle tax	-	26,933	32,366	(5,433)
Interest earned	8,029	14,420	1,500	12,920
Bond proceeds	-	-	-	-
Total Receipts	<u>\$ 682,683</u>	<u>\$ 767,917</u>	<u>\$ 767,927</u>	<u>\$ (10)</u>
Expenditures				
Bond principal	\$ -	\$ -	\$ -	\$ -
Bond interest	520,526	526,375	526,375	-
Miscellaneous	80	100	-	100
Cash basis requirement	-	-	620,000	(620,000)
Transfer to General Fund	-	-	-	-
Total Expenditures	<u>\$ 520,606</u>	<u>\$ 526,475</u>	<u>\$ 1,146,375</u>	<u>\$ (619,900)</u>
Receipts Over (Under) Expenditures	\$ 162,077	\$ 241,442		
Unencumbered Cash, Beginning	<u>195,928</u>	<u>358,005</u>		
Unencumbered Cash, Ending	<u>\$ 358,005</u>	<u>\$ 599,447</u>		

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Special Alcohol and Drug Abuse Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Alcoholic liquor fund	\$ 2,938	\$ 729	\$ 1,237	\$ (508)
Expenditures				
Contractual	\$ 524	\$ -	\$ 7,256	\$ (7,256)
Commodities	-	-	-	-
Total Expenditures	\$ 524	\$ -	\$ 7,256	\$ (7,256)
Receipts Over (Under) Expenditures	\$ 2,414	\$ 729		
Unencumbered Cash, Beginning	4,819	7,233		
Unencumbered Cash, Ending	\$ 7,233	\$ 7,962		



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Economic Development Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual		Current Year	
		Actual	Budget	Variance- Over (Under)
Receipts				
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Loan payment income	2,895	2,824	10,000	(7,176)
Interest income	98	58	150	(92)
Total Receipts	\$ 2,993	\$ 2,882	\$ 10,150	\$ (7,268)
Expenditures				
Contractual	\$ 8,500	\$ -	\$ 114,983	\$ (114,983)
Receipts Over (Under) Expenditures	\$ (5,507)	\$ 2,882		
Unencumbered Cash, Beginning	94,683	89,176		
Unencumbered Cash, Ending	\$ 89,176	\$ 92,058		

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**2012 911 Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
911 fees	\$ 67,993	\$ 52,481	\$ 50,000	\$ 2,481
Miscellaneous income	-	-	-	-
Total Receipts	<u>\$ 67,993</u>	<u>\$ 52,481</u>	<u>\$ 50,000</u>	<u>\$ 2,481</u>
Expenditures				
Contractual	\$ 50,029	\$ 28,486	\$ 189,021	\$ (160,535)
Commodities	-	2,025	-	2,025
Capital outlay	-	-	-	-
Total Expenditures	<u>\$ 50,029</u>	<u>\$ 30,511</u>	<u>\$ 189,021</u>	<u>\$ (158,510)</u>
Receipts Over (Under) Expenditures	\$ 17,964	\$ 21,970		
Unencumbered Cash, Beginning	<u>89,021</u>	<u>106,985</u>		
Unencumbered Cash, Ending	<u>\$ 106,985</u>	<u>\$ 128,955</u>		



**Schedule 2-H**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Landfill Closure/Postclosure Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	\$ 14,496	\$ 14,647
Interest on investments	5,306	5,003
Total Receipts	\$ 19,802	\$ 19,650
Expenditures	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 19,802	\$ 19,650
Unencumbered Cash, Beginning	263,804	283,606
Unencumbered Cash, Ending	<u>\$ 283,606</u>	<u>\$ 303,256</u>

## Schedule 2-I

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Special County Equipment Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	\$ 100,000	\$ -
Miscellaneous	-	1,000
Total Receipts	\$ 100,000	\$ 1,000
Expenditures		
Contractual	\$ 11,994	\$ -
Capital outlay	50,544	59,548
Total Expenditures	\$ 62,538	\$ 59,548
Receipts Over (Under) Expenditures	\$ 37,462	\$ (58,548)
Unencumbered Cash, Beginning	1,258,612	1,296,074
Unencumbered Cash, Ending	<u>\$ 1,296,074</u>	<u>\$ 1,237,526</u>



Schedule 2-J

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Road Machinery Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Road and Bridge Fund	\$ 150,000	\$ 150,000
Miscellaneous	-	-
Total Receipts	\$ 150,000	\$ 150,000
Expenditures		
Capital outlay	\$ 53,568	\$ 26,245
Receipts Over (Under) Expenditures	\$ 96,432	\$ 123,755
Unencumbered Cash, Beginning	630,566	726,998
Unencumbered Cash, Ending	<u>\$ 726,998</u>	<u>\$ 850,753</u>

Schedule 2-K

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Special Highway Improvement Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal aid	\$       -	\$    2,536
Expenditures		
Commodities	<u>\$   35,896</u>	<u>\$     7,688</u>
Receipts Over (Under) Expenditures	\$  (35,896)	\$   (5,152)
Unencumbered Cash, Beginning	<u>301,019</u>	<u>265,123</u>
Unencumbered Cash, Ending	<u><u>\$  265,123</u></u>	<u><u>\$  259,971</u></u>



## Schedule 2-L

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Rural Fire Equipment Reserve Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ -	\$ -
Expenditures		
Contractual	\$ -	\$ -
Capital outlay	-	-
Total Expenditures	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	3,201	3,201
Unencumbered Cash, Ending	<u>\$ 3,201</u>	<u>\$ 3,201</u>

## Schedule 2-M

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Ambulance Equipment Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	\$ -	\$ -
Sale of assets	-	-
	<hr/>	<hr/>
Total Receipts	\$ -	\$ -
Expenditures		
Capital outlay	\$ 6,335	\$ -
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	\$ (6,335)	\$ -
Unencumbered Cash, Beginning	<hr/> 17,762	<hr/> 11,427
Unencumbered Cash, Ending	<hr/> <u>\$ 11,427</u>	<hr/> <u>\$ 11,427</u>

## Schedule 2-N

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Micro-Loan Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Loan repayment income	\$ -	\$ -
Interest income	-	-
	<hr/>	<hr/>
Total Receipts	\$ -	\$ -
	<hr/>	<hr/>
Expenditures		
Contractual	\$ -	\$ -
Commodities	-	-
Transfer to General Fund	-	-
	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	\$ -	\$ -
	<hr/>	<hr/>
Unencumbered Cash, Beginning	-	-
	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>



**Schedule 2-O**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Airport Capital Project Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal grant income	\$ 71,090	\$ -
State grant income	-	-
Transfer from General Fund	-	-
Total Receipts	\$ 71,090	\$ -
Expenditures		
Project expense	\$ 100,762	\$ 103,875
Receipts Over (Under) Expenditures	\$ (29,672)	\$ (103,875)
Unencumbered Cash, Beginning	133,547	103,875
Unencumbered Cash, Ending	\$ 103,875	\$ -

Schedule 2-P

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**MIH Housing Grant Capital Project Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal grant income	\$ -	\$ -
State grant income	-	-
Transfer from General Fund	-	-
Total Receipts	\$ -	\$ -
Expenditures		
Project expense	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	106	106
Unencumbered Cash, Ending	<u>\$ 106</u>	<u>\$ 106</u>

**Schedule 2-Q**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Prosecutor's Training Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Docket fees from Clerk of District Court	\$ 241	\$ 226
Expenditures		
Training expense	\$ 326	\$ 138
Receipts Over (Under) Expenditures	\$ (85)	\$ 88
Unencumbered Cash, Beginning	109	24
Unencumbered Cash, Ending	<u>\$ 24</u>	<u>\$ 112</u>



**Schedule 2-R**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**County Attorney Trust Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Administrative fees	\$ -	\$ -
Expenditures		
Contractual	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	225	225
Unencumbered Cash, Ending	<u>\$ 225</u>	<u>\$ 225</u>

Schedule 2-S

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Concealed Carry Weapons Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ -	\$ -
Expenditures		
Contractual	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	280	280
Unencumbered Cash, Ending	<u>\$ 280</u>	<u>\$ 280</u>

## Schedule 2-T

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**County Motor Vehicle Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Treasurer's fees	\$ 22,601	\$ 22,462
Mailing and card fees	-	-
Lien holder fees	-	-
Reimbursements	-	148
Total Receipts	<u>\$ 22,601</u>	<u>\$ 22,610</u>
Expenditures		
Treasurer's compensation	\$ 4,868	\$ 4,841
Contractual	4,683	4,400
Commodities	8,598	12,471
Capital outlay	3,601	-
Transfer to General Fund	763	986
Total Expenditures	<u>\$ 22,513</u>	<u>\$ 22,698</u>
Receipts Over (Under) Expenditures	\$ 88	\$ (88)
Unencumbered Cash, Beginning	<u>-</u>	<u>88</u>
Unencumbered Cash, Ending	<u><u>\$ 88</u></u>	<u><u>\$ -</u></u>



**Schedule 2-U**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Special Sheriff Equipment Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 724	\$ 4,805
Reimbursements	-	85
Total Receipts	\$ 724	\$ 4,890
Expenditures		
Capital outlay	\$ -	\$ 1,840
Receipts Over (Under) Expenditures	\$ 724	\$ 3,050
Unencumbered Cash, Beginning	424	1,148
Unencumbered Cash, Ending	<u>\$ 1,148</u>	<u>\$ 4,198</u>

Schedule 2-V

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Special Law Enforcement Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ -	\$ 403
Expenditures		
Capital outlay	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ 403
Unencumbered Cash, Beginning	900	900
Unencumbered Cash, Ending	<u>\$ 900</u>	<u>\$ 1,303</u>

Schedule 2-W

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Diversion Fees Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Diversion fees	\$ 3,375	\$ 2,150
Expenditures		
Contractual	\$ 500	\$ 655
Commodities	1,558	-
Capital outlay	-	-
Total Expenditures	\$ 2,058	\$ 655
Receipts Over (Under) Expenditures	\$ 1,317	\$ 1,495
Unencumbered Cash, Beginning	11,850	13,167
Unencumbered Cash, Ending	<u>\$ 13,167</u>	<u>\$ 14,662</u>



Schedule 2-X

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Offender Registration Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 480	\$ 520
Expenditures		
Contractual	\$ -	\$ 50
Commodities	-	-
Capital outlay	-	-
Total Expenditures	\$ -	\$ 50
Receipts Over (Under) Expenditures	\$ 480	\$ 470
Unencumbered Cash, Beginning	2,420	2,900
Unencumbered Cash, Ending	<u>\$ 2,900</u>	<u>\$ 3,370</u>

**Schedule 2-Y**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Register of Deeds Technology Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 3,784	\$ 3,296
Interest income	101	175
Total Receipts	<u>\$ 3,885</u>	<u>\$ 3,471</u>
Expenditures		
Contractual	\$ 3,466	\$ -
Commodities	-	-
Total Expenditures	<u>\$ 3,466</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 419	\$ 3,471
Unencumbered Cash, Beginning	<u>5,514</u>	<u>5,933</u>
Unencumbered Cash, Ending	<u><u>\$ 5,933</u></u>	<u><u>\$ 9,404</u></u>

Schedule 2-Z

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**County Clerk Technology Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 946	\$ 824
Interest income	60	93
	<u>          </u>	<u>          </u>
Total Receipts	\$ 1,006	\$ 917
	<u>          </u>	<u>          </u>
Expenditures		
Contractual	\$ -	\$ -
Commodities	-	-
	<u>          </u>	<u>          </u>
Total Expenditures	\$ -	\$ -
	<u>          </u>	<u>          </u>
Receipts Over (Under) Expenditures	\$ 1,006	\$ 917
Unencumbered Cash, Beginning	<u>2,702</u>	<u>3,708</u>
Unencumbered Cash, Ending	<u><u>\$ 3,708</u></u>	<u><u>\$ 4,625</u></u>



## Schedule 2-AA

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**County Treasurer Technology Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 946	\$ 824
Interest income	9	15
Total Receipts	<u>\$ 955</u>	<u>\$ 839</u>
Expenditures		
Contractual	\$ -	\$ -
Commodities	530	1,110
Total Expenditures	<u>\$ 530</u>	<u>\$ 1,110</u>
Receipts Over (Under) Expenditures	\$ 425	\$ (271)
Unencumbered Cash, Beginning	<u>297</u>	<u>722</u>
Unencumbered Cash, Ending	<u><u>\$ 722</u></u>	<u><u>\$ 451</u></u>

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Hospital Capital Project Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	\$ -	\$ -
Interest income	148,033	85,573
Realized gains	5,305	45,162
Transfer from General Fund	-	-
	<hr/>	<hr/>
Total Receipts	\$ 153,338	\$ 130,735
Expenditures		
Project expense	\$ 5,773,528	\$ 6,053,425
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	\$ (5,620,190)	\$ (5,922,690)
Unencumbered Cash, Beginning	13,524,352	7,904,162
	<hr/>	<hr/>
Unencumbered Cash, Ending	<u>\$ 7,904,162</u>	<u>\$ 1,981,472</u>

## UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

## Agency Funds

Summary of Receipts and Disbursements  
Regulatory Basis

For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current taxes	\$ 5,071,691	\$ 7,772,552	\$ 7,625,844	\$ 5,218,399
LAVTR	-	-	-	-
Delinquent personal property tax	22,089	25,192	22,249	25,032
Delinquent real estate tax	93,491	82,482	93,331	82,642
Partial tax	11,089	30,581	24,183	17,487
Commercial vehicle fee	1,535	14,514	14,331	1,718
RV tax	1,764	4,009	4,391	1,382
Motor vehicle tax	108,370	400,576	392,731	116,215
Machinery & equipment tax	-	-	-	-
Oil & gas valuation	-	-	-	-
Heritage trust	259	1,648	1,707	200
NRP plan	-	113,641	113,641	-
Special county mineral tax	-	17,195	17,195	-
<b>Total Distributable Funds</b>	<b>\$ 5,310,288</b>	<b>\$ 8,462,390</b>	<b>\$ 8,309,603</b>	<b>\$ 5,463,075</b>

## State Funds

General	\$ -	\$ -	\$ -	\$ -
Institutional building	-	20,000	20,000	-
Educational building	-	40,000	40,000	-
Motor vehicle licenses	217	206,139	206,356	-
Sales tax	6,702	116,682	110,817	12,567
IRP	3,301	733,306	736,607	-
State IRP & intra fees	-	-	-	-